

## **ABSTRACT**

*Intellectual intelligence in the understanding of accounting courses by each student is different, and have their respective reasoning. In order to get the right reasoning then the students are able to receive well through the emotional intelligence they have, because it has good sense to communicate well and able to solve the problems faced so that more motivate students to focus in organizing the future.*

*Emotional intelligence is the determinant of one's future success, but emotional quotient (EQ) is not always a determinant of one's success, emotional intelligence also affects one's success and future. To achieve the goals in his life, man must be able to manage emotionally in him, where the emotional level can be traced to a person's EQ, By having a good level of EQ, the emotional level of an accountant can be controlled so that later will affect the understanding of accounting.*

*Based on the results of research that has been analyzed, there are variables of emotional intelligence give effect to the level of understanding of accounting. Positive influence is indicated by self-recognition, motivation, empathy, while negative influence is indicated by self-control and social skills, while emotional intelligence has a positive and significant influence on the level of understanding of accounting. Intellectual intelligence, emotional intelligence and spiritual intelligence have a positive effect on the understanding of accounting, due to the level of intelligence of accounting students and positively affect the understanding of accounting.*

*Keywords: intelligence, emotional quotient, spiritual intelligence, understanding of accounting.*